

EMPLOYER STATUS DETERMINATION

Indiana Eastern Railroad, LLC

This is the determination of the Railroad Retirement Board concerning the employer status of Indiana Eastern Railroad, LLC (IER) as an employer under the Railroad Retirement Act (45 U.S.C. § 231, et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351, et seq.) (RUIA).

Information about IER was supplied by George Andres, one of its owners. IER is described as a junction settlement railroad. IER leases 43 miles of track from CSX Transportation Inc., BA, No. 1524, which track is known as the Richmond Subdivision beginning at CI 18.9 in Fernald, Ohio and ending at CI 61.9 in Richmond, Indiana. IER provides locomotive power, crew and rail maintenance, moving an estimated 4000 car loads per year and interchanging with CSX. IER first compensated employees on August 28, 2005. Actual operations began on August 29, 2005. Surface Transportation Board (STB) authority for the lease and railroad operation is set forth in STB Finance Docket No. 34727, filed July 22, 2005.

Section 1(a)(1) of the Railroad Retirement Act (45 U.S.C. 231(a)(1)), insofar as relevant here, defines a covered employer as:

(i) any carrier by railroad subject to the jurisdiction of the Surface Transportation Board under Part A of subtitle IV of Title 49 [45 U.S.C. § 231(a)(1)(i)].

Sections 1(a) and 1(b) of the Railroad Unemployment Insurance Act (45 U.S.C. § 351(a) and (b)) contain substantially the same definition as does section 3231 of the Railroad Retirement Tax Act (26 U.S.C. 3231).

Based on the information summarized above, it is determined that Indiana Eastern Railroad, LLC became an employer covered under the Railroad Retirement Act and the Railroad Unemployment Insurance Act on August 28, 2005, the date on which employees were first compensated.

Original signed by:

FOR THE BOARD
Beatrice Ezerski
Secretary to the Board